



RS FORM 2 - JOB DESCRIPTION

SECTION A - POSITION DETAILS

MINISTRY/AGENCY/OFFICE: MINISTRY OF FINANCE & TREASURY

DIVISION/SECTION: INLAND REVENUE

DUTY STATION: HONIARA

POSITION NUMBER (HRMIS): 273-10142

MINISTRY VACANCY REF: IRD/17/2023

POSITION TITLE: ASSISTANT DEPUTY COMMISSIONER - VAT

POSITION LEVEL: LSS1.1

ANNUAL SALARY RANGE: \$ 93,499.61- \$ 115,365.62

THIS POSITION REPORTS TO: Commissioner of Inland Revenue

THIS POSITION SUPERVISES: VAT -Team leader Audit, VAT Team leader TPS

Liaisons

- a) **Internal:** Commissioner, Deputy Commissioner Operations and Processing, Assistant Deputy Commissioner Operations, Assistant Deputy Commissioner LTO, Assistant Deputy Commissioner Processing and Data Capture, Assistant Deputy Commissioner Support Services, Assistant Deputy Commissioner Design and Monitoring, Tax Lawyer, Tax Administration Policy Officer, IRD Advisers and other IRD staff as required.
- b) **External:** Ministry of Finance and Treasury, Taxpayers, Customs, Tax Agents, other revenue administrations and government agencies and any other relationships e.g., PFTAC and PITTA, that further the objectives of IRD and VAT.

SECTION B - SCOPE OF DUTIES

The Ministry of Finance & Treasury is mandated to provide strategic advice, leadership and reporting on the economic reforms, monetary, budget and fiscal policy to the Solomon Islands Government. Across the public service, the ministry is responsible for the financial reporting, preparing and managing the annual recurrent budget.

The Solomon Islands Inland Revenue Division supports the Ministry in fulfilling its mandated responsibility by maximizing the annual revenue collection to ensure the ministry's objectives are met and most so to improve the lives of all Solomon Islanders.

The role of Assistant Deputy Commissioner VAT is to lead and manage the VAT Division comprising of 24 staff members. Ensure a focus on day-to-day operations across the core VAT functions for which include Taxpayer Services, VAT Arrears and Returns lodgement, VAT Refunds, VAT Audit, and Investigations. VAT will contribute the bulk of Solomon Islands' tax revenue therefore it is critical to have a department of skilled staff to monitor compliance trends, provide high levels of service and take quick actions to facilitate the payment of VAT,

follow up outstanding VAT Returns and conduct VAT audits of high-risk entities. Responsible for managing all aspects of the VAT refund process.

Ensuring the achievement of SIIRD's VAT revenue targets and performance standards will be a key deliverable requiring management, coordination skills, and engagement with team leaders and their teams.

This position will take the lead in introducing VAT into Solomon Islands including building internal SIIRD capability to effectively manage the VAT system. This will include training of staff, setting up new systems and processes, designing a framework to ensure VAT compliance and identify and treat compliance risks.

The ADC VAT is an integral part of the IRD's leadership team, driving the effective implementation of VAT policies, ensuring compliance, and contributing to the IRD's overall operational objectives.

As the ADC – VAT, the scope of duties will be critical in ensuring the efficient administration of the VAT Department, promoting voluntary compliance, efficiency, and fairness in the VAT system. Strong leadership skills, in-depth understanding of the VAT Legislation/regulations and the ability to manage the VAT Department.

SECTION C - KEY DUTIES

This position is required to undertake the following duties:

- Manage the VAT Department and support staff, provide guidance, support, and direction to team members to ensure they are equipped to perform their roles effectively.
- Provide guidance and support to taxpayers on VAT registration, compliance, and related matters.
- Address inquiries and resolving issues from taxpayers regarding VAT obligations, processes, and procedures.
- Ensure efficient and effective communication channels are in place to assist taxpayers in meeting their VAT responsibilities.
- Oversee the timely and accurate filing of VAT returns by taxpayers.
- Monitor VAT payments and identifying any arrears or outstanding payments.
- Implement strategies to collect VAT arrears, which may involve enforcement measures or negotiation with taxpayers.
- Manage VAT audits on selected taxpayers based on risk management to ensure compliance with VAT laws and regulations.
- Analyse financial records and transactions to verify the accuracy of reported VAT amounts.
- Identify potential tax evasion or fraudulent activities related to VAT and taking appropriate actions.
- Develop strategies to enhance compliance and minimize tax evasion.
- Implement systems and processes to monitor compliance with VAT legislation and regulations.
- Analyse data and conducting risk assessments to identify high-risk taxpayers or sectors for further scrutiny.
- Staying up to date with changes in VAT legislation and regulations.

- Provide recommendations for updating and improving VAT policies and procedures.
- Conduct workshops and training sessions to keep staff informed about changes in VAT laws and regulations - training VAT department staff to ensure they possess the necessary skills and knowledge to perform their duties effectively.
- Build and maintain positive relationships with all departments within the IRD to coordinate efforts and achieve common goals.
- Collaborate with external stakeholders - businesses, industry associations, and tax agents, to gather feedback and address concerns related to VAT.
- Engage with VAT registrants where necessary and ensure that problems/issues are dealt with quickly and professionally.
- Prepare weekly/monthly reports on VAT collections, arrears, refunds requested, refunds paid/denied and audit findings, and compliance rates for the IRD Executive Team.
- Analyse data to identify trends, potential issues, and opportunities for improvement in VAT processes.
- Identify opportunities to enhance VAT processes through the use of technology and automation.
- Achieve revenue targets and delivery of performance standards in respect to VAT.
- Actively provide input into IRD's strategic and operational planning generally.
- Understand and support reform across IRD and ensure all VAT Team Leaders and staff are informed and up to date with developments.
- Guide the VAT Team Leaders in day-to-day operational challenges across VAT core tax functions and ensure that VAT operational plans are developed, delivered, and accurately reported.
- Performance expectations of Team Leaders is clear and reported on periodically.
- Ensure that Information Systems are fully utilised and support VAT revenue generation objectives.
- Ensure Team Leaders are managing staff and workflows and understand their role and responsibilities.
- Delegate and assign tasks and responsibilities to Team Leaders, follow up and monitor progress.
- Actively engage with key stakeholders (Refer Section B) and promote the need for voluntary compliance.
- Develop the VAT Departments staff in their day-to-day work through empowering them (Delegation and Coaching) to maximise potential.
- Foster, promote and encourage high level performance and teamwork.
- Manage non-performance and attendance issues of the VAT Department.
- Be a "role model" for all staff in IRD by displaying a high level of integrity through leading by example e.g., attendance, dress, behaviour at work and positive engaging attitude.
- Set and maintain high expectations of professionalism and integrity.
- Produce monthly performance reports for the Executive Team on VAT performance across all functions.
- Maintain a high level of staff integrity.
- Other duties as directed.

SECTION D - KEY DELIVERABLES

The incumbent of this position will have their performance assessed according to following key deliverables:

1. The overall performance of the VAT Department team in achieving their goals and targets.
2. Identifying and implement improvements in VAT policies, procedures, and processes to enhance efficiency and compliance.
3. Monitoring the quality of engagement with internal and external stakeholders, ensuring effective communication and collaboration.
4. Assessing the level of knowledge and skills improvement among staff through training and development initiatives.
5. Managing and measuring the successful implementation of the tax system - ZERHYR to streamline VAT processes and enhance taxpayer experience.
6. Ensuring that taxpayers receive timely and accurate guidance and support for VAT registration, compliance, and other related matters. Manage and measure the percentage of queries resolved within a specified timeframe.
7. Managing and measuring the percentage of taxpayers who file their VAT returns on time and take necessary steps to reduce late filings.
8. Managing and monitoring and improve taxpayer satisfaction by conducting surveys or feedback mechanisms to gauge their level of satisfaction with the services provided by the VAT department.
9. Managing and tracking the recovery of VAT arrears and assess the effectiveness of the strategies implemented to collect outstanding VAT payments.
10. Managing and measuring the success of outreach programs and educational initiatives aimed at raising awareness and understanding of VAT regulations among taxpayers and stakeholders.
11. Managing and measuring the overall compliance rate of taxpayers in fulfilling their VAT obligations and implement measures to improve compliance.
12. Evaluating the percentage of targeted taxpayers who undergo VAT audits and ensure that audits are conducted on high-risk entities.
13. Assessing the accuracy and validity of audit findings, specifically the identification of non-compliance and potential tax evasion issues.
14. Measuring the additional revenue generated because of VAT audits and related enforcement actions.
15. Managing the VAT refund process ensuring it is well-organised, streamlined, and efficient this will include designing and implementing robust procedures for processing VAT refund claims setting up timelines, and monitoring the progress of applications.
16. VAT Operational Plans covering all core VAT functions are developed, managed, and monitored.
17. Achievement of VAT documented revenue and functional targets.
18. Weekly and monthly reports submitted to IRD Executive Team and discussed.
19. Motivated and empowered VAT Department staff capable of delivering key operational objectives and achievement of performance standards.
20. Effective implementation of IRD's Compliance Improvement Strategy in respect to VAT.

21. All staff in the VAT Department are motivated and highly skilled as evidenced by the Staff Attitude Survey.
22. VAT Department staff demonstrate positive attendance, work behaviours and attitude.
23. Development plans in place for all Team Leaders and staff in the VAT Department.
24. Performance expectations are documented and managed.
25. The highest level of professionalism and integrity is expected and displayed in the workplace and supported by VAT registrants survey results.
26. Stakeholder engagement plans are in place and active engagement with key stakeholders are planned and managed.
27. 100% attendance (unless on authorised leave) and compliance with Code of Conduct

SECTION E – QUALIFICATIONS AND CAPABILITIES

Mandatory Qualifications

- Relevant bachelor's degree and post graduate qualification and/or at least 8 years' experience in a management/leadership role

Capabilities Required

- Extensive knowledge of taxation, commercial and administrative laws.
- Excellent ability to interpret and apply tax laws to complex problems and provide accurate and practical advice and rulings on the most significant and sensitive legal matters.
- Strong leadership skills including strategic thinking, effective communication, stakeholder management and collaboration.
- Continual focus on improving personal and professional development.

SECTION F - KEY SELECTION CRITERIA

Suitability for this position will be assessed against the following key selection criteria:

KSC1: Ability to demonstrate a high level leadership and management skill.

KSC2. Ability to effectively manage and motivate staff and set high expectations of integrity and professionalism

KSC3: Ability to support the strategic direction of IRD to achieve organizational objectives.

KSC4: Capability to facilitate the resolution of tax issues/cases.

KSC5: Proficient knowledge in compliance risk management and interventions to support voluntary compliance.

KSC6: Highly developed planning, monitoring, and reporting abilities.

KSC7: Ability to foster teamwork and build collaborative relationships with other areas of IRD.

KSC8: Ability to build and maintain effective working relationships with the public, subordinates, and other key internal and external stakeholders.

KSC9: Ability to understand and comply with the public service Code of Conduct.

SECTION G - TERMS AND CONDITIONS

Fortnightly Salary: \$3,596.14 - \$4,437.14 **Annual Salary:** \$ 93,499.61- \$ 115,365.62

Annual Leave entitlement: 28days

Other Conditions of Service relevant to this position:

- 10% housing allowance is paid per fortnight if housing is NOT provided.
- 22.5% special duty allowance paid per fortnight based on annual salary.
- 7.5% Superannuation
- Annual leave fares and travel expenses

SECTION H - APPROVAL *(Business use only)*

This Job Description is approved on the basis that I believe it accurately reflects the requirements of the position and will assist the Ministry/Office to achieve its corporate objectives:

.....
Permanent Secretary/Responsible Officer

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Date Approved

Additional Comments:

Approve