

## Senior Specialist Officer – Policy and Technical

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**Department: Treasury and Exchequer**

**Division: Revenue Jersey**

**Reports to: Manager - Operations**

**JE Reference: SOJ09308**

**Grade:**

### Job purpose

To undertake the most complex technical work on a daily basis, using all the legislative powers and tools available to prevent or recover losses from this sector of the tax base in order to ensure that the correct taxes are assessed through the use of efficient, customer focused processes.

### Job specific outcomes

1. Investigate and review the very largest and most complex revenue cases – such as the large limited partnerships and those who present the greatest risk of loss to the Government of Jersey Treasury, and act to prevent potential losses.
2. Review and investigate complex taxable entities in order to identify fraud and abuse, determine the facts and attach the correct tax liabilities to them. This will include analysis of innovative tax avoidance schemes which are carefully designed to obscure tax liabilities.
3. Be the subject matter expert on the tax implications of a particular specialty, for example, pension schemes. These range from the largest schemes for the biggest employers in the financial sector to small self-administered schemes – understanding and addressing the differing risks these present.
4. Deploy the full range of the powers at the Comptroller's disposal to establish the facts, thoroughly understand and address all the compliance risks these entities present.
5. Contribute to policy development so that the law keeps pace with innovation in the sphere of tax avoidance and evasion.
6. To defend actions, potentially in front of the Appeal Commissioners or the Courts, through preparation of case work.
7. To develop effective working relationships with financial counterparts in their allocated businesses and with the tax lawyers and accountants in order to advise on interpretation of tax law and precedent.

### Statutory responsibilities

Active engagement, participation and compliance with any other statutory responsibilities applicable to the role, as amended from time to time.

## Organisational structure



## Person Specification

### Specific to the role

*Describe the knowledge, skills, experience, and qualifications required to perform the job to a satisfactory standard.*

*It is important to convey what the job requires, rather than what an individual might have, as these may be different. For example, you may have a postgraduate level qualification, however, an A' Level standard qualification is the requirement for the job.*

ATTRIBUTES	ESSENTIAL	DESIRABLE
<p><b>Qualifications</b> <i>Please state the level of education and professional qualifications and / or specific occupational training required.</i></p>	<p>Educated to degree standard (or equivalent) in a numerate or legal discipline.</p> <p>People appointed at this level will hold professional qualifications (e.g. ATT).</p>	

<p><b>Knowledge</b> <i>This relates to the level and breadth of practical knowledge <b>required</b> to do the job (e.g. the understanding of a defined system, practice, method or procedure).</i></p>	<p>Comprehensive, deep and specialised knowledge of revenue compliance philosophy; auditing techniques, methods and standards.</p> <p>Comprehensive knowledge of: relevant revenue legislation, accounting practices, regulations (and their interpretations and application) and Revenue Jersey processes and systems.</p> <p>Comprehensive knowledge of relevant international tax agreements.</p> <p>Good knowledge of lean principles and their application in the workplace.</p>	<p>Knowledge and understanding of Revenue Jersey's vision, structure and people management policies and practices</p>
<p><b>Technical / Work-based Skills</b> <i>This relates to the skills specific to the job, e.g. language fluency, vehicle license etc.</i></p>	<p>IT literate with good knowledge of Microsoft Office applications, including Word, Excel, PowerPoint and Outlook.</p> <p>Excellent numerical skills and the ability to work accurately with figures whilst under pressure.</p> <p>Excellent analytical skills and the ability to be objective and apply sound judgement are key requirements of this role.</p> <p>Ability to set priorities for own workload.</p>	

	<p>Strong command of the main legal precedents of tax laws.</p> <p>Ability to interpret and apply revenue law to recognise when likely to be contentious and identify cases which need escalating.</p>	
<p><b>General Skills/Attributes</b> <i>This relates to more general characteristics required to do the job effectively, e.g. effective written communication skills, ability to delegate, motivation or commitment etc.</i></p>	<p>Excellent oral and written communication skills with the ability to adapt the approach dependant on the circumstances.</p> <p>Excellent level of customer focus including the ability to carry out negotiations and demonstrate a level of assertiveness when circumstances dictate to achieve a positive outcome.</p> <p>Takes the time to question and understand the real, underlying needs of the customer.</p> <p>Ability to manage important relationships with stakeholders and customers.</p> <p>Resilience to be able to work in difficult and challenging situations.</p> <p>Willingness to challenge in a professional manner.</p> <p>The ability to prioritise and manage the workload.</p> <p>Adaptable and comfortable working with ambiguity. Willingness to make decisions where no precedent or guidance is available.</p>	

<p><b>Experience</b>  <i>This is the proven record of experience and achievement in a field, profession or specialism. This could include a minimum period of experience in a defined area of work if required by an external body (for example a period of post-qualification experience).</i></p>	<p>Experience of working in revenue collection, accountancy, audit or similar financial-regulatory environments.</p> <p>Proven experience in service delivery in a customer focused environment.</p> <p>Experience applying technical knowledge and providing advice in matters relating to revenue.</p> <p>Experience of interpreting tax legislation and applying tax policies and procedures.</p>	
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**Core Accountabilities, Attributes and Behaviour Indicators**

**Delete as appropriate:**

Appointees to this role will be required to adhere to and perform their duties in line with the standards identified in the States of Jersey tier 5 core accountabilities attributes and behaviour indicators.

## Additional job information (for job evaluation only)

### Specific to the role

The following sections are included to ensure that a complete picture of the job can be gained for job evaluation purposes. The requirements of the job are summed up in the preceding sections; nothing in the following sections should sit at odds with the earlier information to word count for each element should be no more than 100 words. The Additional job information section will be removed once the job has been evaluated.

#### **Communication and Relationships**

*Tell us about the skills required by a typical post-holder to communicate, establish and maintain relationships and gain the cooperation of others. Let us know the skills required to motivate, negotiate, persuade, make presentations, train others, empathise, communicate unpleasant news sensitively and provide counselling and reassurance. You should also include any difficulties involved in exercising these skills.*

Senior Specialist Officers are dealing with the more complicated aspects of taxation and economic activity and are mainly dealing with wealthy individuals, larger businesses and complicated financial entities such as banks and trusts. They are routinely communicating in writing, applying their interpretation of tax law and precedent to specific financial circumstances. They will frequently meet taxpayers and/or their professional advisers face-to-face to argue points and negotiate reasonable outcomes.

Senior Specialist Officers are required to develop effective working relationships with financial counterparts in their allocated businesses; and with the tax lawyers and accountants with whom they deal regularly.

Information to be communicated is complex, sensitive and can be contentious.

Dealing with tax lawyers, accountants, senior industry professionals who are working on behalf of their clients and offering an alternative interpretation of the tax laws. Communicating in writing and orally.

Advising senior managers on technical issues, both orally and in writing.

Instructing law officers for legal advice, both orally and in writing.

Often communicating with taxpayers face-to-face at their business premises or at the Revenue offices.

Depending on posting, sufficient training undertaken in criminal investigation techniques to question under caution and to take witness statements.

Required to give occasional presentations to groups of industry representatives such as lawyers, dentists, firms of accountants on aspects of taxation and tax compliance.

#### **Analytical Skills**

*Please describe the analytical and judgemental skills required to fulfil the requirements of the*

*job. Consider any requirements for analytical skills to diagnose a problem or situation, or to understand complex situations or information, and judgemental skills to formulate solutions and recommend/decide on the best course of action.*

Ability to analyse personal and corporate financial data submitted by individual taxpayers and by groups or bodies of taxpayers. In particular, at this level working with large and complex businesses and corporate entities interpreting the most complicated financial affairs and accounts.

Ability to apply sophisticated analytical risking tools to identify anomalies and judge levels of compliance with the Law.

Judgment to determine how best to tackle analysed non-compliance by taxpayers involving evidence-based judgments about taxpayer behaviours and level of risk presented. Ability to judge when and how to refer for criminal investigation.

Judgement to determine what interventions to match with specific types of tax risk or customer behaviour.

At this level, an absolute expectation that Officers will have and will maintain a good and comprehensive command of the relevant legal precedents and the judgement to apply them to similar cases.

High degree of analytical skills brought to bear to verify taxpayers' tax returns and declarations against source records (e.g. business accounts). This may include, for example, comparing a business's performance against trade norms; undertaking complex credibility checks to validate turnover by reference to inputs costs.

Will involve negotiations with senior tax lawyers and accountants from the private sector.

***Planning & Organisation***

*Please tell us about the planning and organisational skills required to fulfil the job responsibilities. You should include a description of the skills required for activities such as planning or organising services, departments, rotas, meetings, conferences, events and for strategic planning. Please reference the complexity and degree of uncertainty involved in these activities. Include details of the length of typical planning horizons.*

Organise own work patterns in advance to assess how much time is required for each audit.

To meet individual targets and the annual audit plan.

Fitting in with other workloads e.g. answering queries (from industry professionals and businesses), administering the Law.

Dealing with conflicting demands on time (phone calls, emails, letters in addition to audit work).

**Physical Skills**

*Tell us about any physical and sensory skills, hand-eye co-ordination, dexterity, manipulation and/or requirements for speed and accuracy, keyboard and driving skills required by the role. Include the reason it is needed, and how frequently it is used. Please ensure that this information is in line with the Person Specification.*

Ability to drive to premises.

Keyboard skills (Mouse and typing) .

Making interview notes and typing up reports and assessments with speed and accuracy.

**Policy and Service Development**

*Tell us about any responsibilities of the job for development and implementation of policy and/or services. Let us know the nature of the responsibility and the extent and level of the jobholder's contribution to the relevant decision-making process, for instance, making recommendations to decision makers. Also, tell us whether the relevant policies or services relate to a function, department, division, directorate, the whole trust or employing organisation, or wider than this; and the degree to which the responsibility is shared with others.*

Propose changes to the Law to minimise/mitigate tax loss.

Discuss cases with colleagues in other areas/divisions.

Suggest alternative approaches and joint working.

**Financial and Physical Resources**

*Include any financial sums important to the job and briefly explain the job's active involvement (e.g. payments processed, budgets monitored, budgets managed, procurement and/or contract values, how much the job may spend, efficiency savings etc.). If this feels difficult to answer because amounts vary across teams, then include for each team, or state a range.*

*Let us know of any physical assets (including clinical, office and other equipment; tools and instruments; vehicles, plant and machinery; premises, fittings and fixtures; personal possessions of patients/clients or others; goods, produce, stocks and supplies).*

*Please describe the nature of the responsibility clearly (e.g. careful use, security, authorised signatory, maintenance, budgetary and ordering responsibilities); the frequency with which it is exercised; the value of the resources; and the degree to which the responsibility is shared with others.*

Decisions frequently involve several £ millions of "undeclared / mis-declared" income, potentially part of the tax gap in Jersey.

Subject to authorisation, responsible for the consideration and collation of data when considering potential tax write offs (No financial limit).



**People Management**

*Let us know about any responsibilities of the job for management, supervision, co-ordination, teaching, training and development of employees, students/trainees and others in an equivalent position.*

*Include work planning and allocation; checking and evaluating work; undertaking clinical supervision; identifying training needs; developing and/or implementing training programmes; teaching staff, students or trainees; and continuing professional development (CPD). It also includes responsibility for such personnel functions as recruitment, discipline, appraisal and career development and the long-term development of human resources. The nature of the responsibility of the responsibility is more important than precise numbers of those supervised, co-ordinated, trained or developed.*

No line management responsibilities.

Play a key role in advanced training for new and junior staff.

**Information Resources**

*Tell us about any specific responsibilities of the job for information resources (e.g. computerised; paper based etc.) and information systems (both hardware and software e.g. HR or medical records).*

*Let us know about the nature of the responsibility (security; processing and generating information; creation, updating and maintenance of information databases or systems) and the degree to which it is shared with others.*

Regularly taking full notes of interviews and meetings at least 2 each week.

Maintaining controlled documentation in a clear and concise manner.

Will commission and analyse data sets from Revenue Jersey databases to ascertain trends; risks; anomalies; and so on.

**Freedom to Act**

*Please tell us about the context in which the job operates, illustrating the extent to which a typical post-holder would have accountability for their own actions and those of others, to use own initiative and act independently; and the discretion given to the jobholder to take action. Consider supervisory/managerial control; instructions, procedures, practices and policies; professional, technical or occupational codes of practice or other ethical guidelines; the nature or system in which the job operates; the position of the job within the organisation; and the existence of any statutory responsibility for service provision.*

Within this environment Senior Specialist Officers have their own allocated workload which they manage with the highest possible discretion available below Manager level.

Freedom to apply tax law and concessions in relation to their own and others' cases (usually the most complex or contentious) within the framework of the Law, legal precedent and concession.

Must determine which cases require referral to the Assistant Comptroller for potential hearing by the independent Commissioners of Appeal.

Freedom to act in relation to the collection of tax liabilities, including the discretion to agree, negotiate or reject proposals, within set time frames, for all cases up to £50k.

Discretion to investigate and challenge information submitted by taxpayers; and refer for criminal or specialist investigation.

Very significant autonomy to apply professional training and technical knowledge of the Law to customers' personal and financial circumstances to ascertain correct liability.

Working within the broad framework of law, legal precedent and administrative concession, with the judgement not to apply guidance where appropriate.

**Physical Effort**

*What level of physical effort (e.g. normal office work, lifting, pushing, pulling, applying force etc.) is required, including approximate weights, for what reason and how frequently is it required.*

Occasional requirement to move paper files during the walk to and from business premises. (Twice weekly).

Normal office environment.

**Mental Effort and Concentration**

*Describe the type and extent of tasks that require concentration. E.g. the period and continuity. This might include practical tasks including driving, and desk-based work.*

Focussing and concentrating continuously for prolonged periods, undertaking mathematical comparative analysis and computations to determine tax liabilities.

While visiting premises (perhaps up to three full-day visits weekly for GST, for example), job holders are required to be able to concentrate on the business records available; re-construct missing records; and discuss and challenge business proprietors.

Need to keep accurate records of dealings for audit and legal purposes.

**Emotional Effort**

*Describe the nature, level and frequency of emotional circumstances the job directly encounters. The test is not whether a specific person is upset by what happens as a regular part of the job, it is whether any reasonable person would become upset.*

Need to assert correctness of tax assessments in face on challenge.

Need to handle aggrieved, bereaved, challenging taxpayers on a regular basis – at least two or three times.

In the face of the best legal advice money can buy, remain staunch and determined not to be pushed aside, misled or hoodwinked.

Need to debate and negotiate with senior tax professionals sometimes in heated or confrontational circumstances.

Frequently working in strange & potentially hostile environments (for example, potentially weekly for GST audit).

Remaining polite and professional throughout the course of an audit visit while collecting evidence that would support a tax assessment or potential prosecution.

***Working Conditions***

*Tell us about the nature, level, frequency and duration of demands arising from inevitably adverse environmental conditions (such as inclement weather, extreme heat/cold, smells, noise, and fumes) and hazards, which are unavoidable (**even with the strictest health and safety controls**), such as road traffic accidents, spills of harmful chemicals, aggressive behaviour of patients, clients, relatives, carers.*

Partly office based; partly on business premises of varying salubriousness with direct face-to-face contact with taxpayers and their agents.

***Any other information***

*Include any information that you believe is important to ensure that we have a sound understanding of the role that is not included anywhere else in the form.*

Profit shifting from taxable activities and jurisdictions to non-taxable ones is commonplace and is hard to identify with certainty and even harder to prove.

Revenue Jersey is the only regulator of pension schemes in Jersey.