

# TERMS OF REFERENCE

For

## Tax Advisor (Mentor and Coach) Inland Revenue Division of the Montserrat Customs and Revenue Service (MCRS)

### 1.0 The Recruiting Department/ Unit

The Montserrat Customs and Revenue Service- Inland Revenue Division; which specializes in the administration and collection of direct taxes, namely Income Tax, Company Tax, Withholding Tax and Property Tax are seeking an on island full time Tax Advisor.

### 2.0 Background

Volcanic activities began on Montserrat in July 1995. Prior to the 1995, the Inland Revenue benefited from attachments, mentoring and training from UK Tax Advisors as well as from Technical Assistance from within the region.

In 2010, the department with responsibility for direct tax merged with the then Customs Department with responsibility for indirect taxes to form the now Montserrat Customs and Revenue Service (MCRS).

A recent assessment of the current staff working in the Inland Revenue Division dealing with the administration and collection of direct taxes revealed that only sixteen percent (16%) of staff are tax trained and possess the relevant work experience. However, the administration of direct taxes is a specialized field and requires officers to participate in a specially designed training programmes that are not easy to source.

There is now a critical need for a full time expert on Island to provide mentorship and training of staff as the MCRS is at a critical stage in its efforts to upgrade the management and administration of all direct taxes in Montserrat. To address the deficiency the MCRS has adopted two approaches;

- (1) To engage HMRC for assistance in training and attachment of some staff; and
- (2) to engage a Tax Advisor who will also focus on ***Mentoring and Coaching staff.***

### 3.0 Purpose of Assignment

The MCRS is looking for an experience person for the post of ***Tax Advisor (Mentor and Coach)*** focusing on the administration of direct taxes such as Income Tax, Company Tax, and Withholding Tax. Knowledge and experience in the administration of Property Tax would be an asset.

Montserrat is now also part of the global tax community and part of the OECD and Global Forum activities and have entered into many Tax Information Exchange agreements with countries around the world. The MCRS's ability to provide timely and accurate information is essential to our commitments under FATCA, IGA and CRS. This is one of the driving force behind the ongoing efforts to computerize the administration and collection of all direct taxes. Therefore, there is now the urgent need to raise the competencies of all staff and thus the equally urgent need to engage a suitably qualified and experience person.

#### **4.0 Qualifications, Skills and Experience**

A qualified/ certified tax professional with:

- a. At least ten (5) years' experience at management level of one, or more, of the following; the assessment, collection and enforcement of **Direct Taxes** such as Income Tax, Company Tax and Withholding Tax.
- b. Knowledge and experience in administration of Property Tax.
- c. Experience and expertise in the training, mentoring and coaching.
- d. Proven ability to advise on taxation policy and administration;
- e. Experience of forecasting and estimating revenue from taxation;
- f. Formal qualifications in accounts or finance would be an advantage;
- g. Strong interpersonal skills developed in a political environment, including team-working, communicating and negotiating skills; and
- h. Be proficient in the use of computers and the use of Microsoft Word and Microsoft Excel.

#### **5.0 Scope of Work**

The post holder will be based on Island and work within the MCRS to provide internal advice to the MCRS management team. In addition, the post holder is expected to:

- i. Advise on the transition from a paper based administration to and computer based administration of all direct taxes;

- ii. The preparation of case files for criminal prosecution, for civil recovery or answer objections filed with the Tax Commissioners;
- iii. Advise on best efforts to manage and reduce the tax arrears;
- iv. Conduct mentor and training activities with a view to transfer of expertise, knowledge and skills to staff;
- v. Provide advice to the Comptroller of the inland revenue Division, the Director General and by extension the Government of Montserrat on relevant Tax Policies;
- vi. To review and recommend changes to the various tax legislation, regulations and procedures as appropriate;
- vii. To provide new insights for improvements in assessment, collections and enforcement;
- viii. To advise on and assess revenue collection measures in light of the objective to reduce Budgetary Assistance over time; and
- ix. To advise the Comptroller on developing departmental capacity including succession planning.

## **6.0 Duration**

Two (2) Years with a possibility for extension.

## **7.0 Reporting and Management Arrangements**

The Tax Advisor will work closely with the Comptroller of the Inland Revenue Division and reports to the Director General who is the chief officer of the MCRS.

The Tax Advisor would be subject to all the laws, regulations and policies governing the MCRS in particular and the Public Service General Orders. Immediately after taking up post, the Tax Advisor is expected to:

- a. Carry out an assessment of staff to determine skills gap
- b. Submit initial work plan within 28 days of commencement.
- c. Submit a mentoring programme
- d. Submit monthly progress reports to the Director General for onward transmission to the Financial Secretary.

- e. Prepare annual mentoring and coaching objectives for inclusion in the department's annual operational plan.
- f. Agree personal objectives with the Director General as a basis for assessing and reporting on personal performance.

## **8.0 Key Outputs/Deliverables**

1. Overseeing the timely compiling and preparation of case files and other information required:
  - By the Attorney General's Chambers for civil recovery cases
  - By the Director of Public Prosecution for criminal prosecution
  - By the Department's representative for appearance before the Tax Commissioners for objection hearings.
2. Effective mentoring and coaching through the transfer of skills and knowledge in tax administration, assessment, collection and enforcement of Direct taxes
3. Sound and timely advice provided to MCRS Management team and other stakeholders regarding tax policies and legislation.
4. Assist with setting forecasting annual revenue collection targets
5. Providing sound and appropriate recommendations for amendments to legislation submitted to the Comptroller as soon as the need arises
6. Assist in the development of processes and procedures manual and directive to allow for the transition from paper base administration to a computerized system for the administration of all direct taxes.