

REVENUE SERVICE**INSPECTOR LEAD****SO2 OR SO3****JOB DESCRIPTION****JOB SUMMARY:**

The Inspector Lead will manage a team who are responsible for a wide variety of activities relating to the assessment and collection of Income Tax and Contributions. At an operational level, they will be responsible for ensuring the team examine liabilities for companies (including groups of associated companies), in addition to unincorporated traders, settlements/trusts and other entities to determine the correct assessable profit or loss.

RELATIONSHIPS:

The Inspector Lead is responsible to the Head of Service Delivery and responsible for a team of Inspectors. They will work closely with other Leads within the Revenue Service, and will be in regular contact with a wide variety of individuals, industry professionals and business, both internal and external to the States of Guernsey.

MAIN DUTIES AND RESPONSIBILITIES:

- To manage a team who are responsible for examining liabilities (through examining accounts, computations and business records) for companies (including groups of associated companies), unincorporated traders, settlements/trusts (or other such entities) and Lloyds Underwriters to determine the correct assessable profit or loss, establishing omissions which may result in additional income tax being collected.
- To oversee all customer enquiries and (where necessary) carry out interviews in relation to enquiries relating to Income Tax and Contributions legislation, inaccuracies on tax returns, classification and liability. This will also require the drafting of correspondence, which is of a complex nature and explaining points of law.
- To manage an allocation of cases where the main sources of income are from business activities, investments, trading companies, settlements/trusts (or other such entities) and

Lloyds Underwriters. This will include investigating whether companies comply with economic substance regulations.

- To undertake investigation cases. This involves the critical examination of accounts, the underlying business records and correspondence, in-depth investigatory interviews and detailed correspondence with a view to establishing omissions, obtaining the information to quantify omitted income in accordance with business economic principles.
- To manage resources within the team to ensure resources are allocated effectively to manage the processing of returns, investigate whether companies comply with economic substance regulations and correspondence received in line with the Customer Charter and key performance targets.
- To develop and oversee the risk review process for companies and businesses to ensure all risks and fraud indicators are identified and relevant preventive/deterrent controls put in place.
- To ensure reporting of payments to beneficial members (either through loans or distributions) and complex benefits in kind and double taxation relief calculations/enquiries are clearly understood and processed, identifying areas for improvement and implementing changes where appropriate. This will include dealing with queries as part of the allocation of cases and ad hoc enquiries.
- To represent the service at appeal hearings which will include preparation and presenting of factual information and technical.
- To ensure technical issues relevant to companies and businesses are resolved in a timely manner, escalating to the Senior Technical Inspector, Technical Head, Head of Policy or Director of the Revenue Service as appropriate. Ensuring that knowledge is shared within the Inspector Team and also assisting other Assessing staff within the service.
- To have oversight of the process for approving, recognising and compliance of pension schemes under the Income Tax (Guernsey) Law, 1975, ensuring correspondence is dealt with in a timely manner and policy issues are referred to the Technical Head or Head of Policy as appropriate.
- To provide subject matter expertise into projects, working parties and other change activities, assisting with testing and providing training to colleagues as appropriate.

KEY CRITERIA:

ESSENTIAL

1. Proven line management experience with the ability to manage and direct a team.
2. A good understanding of the Income Tax (Guernsey) Law, 1975 and the Social Insurance (Guernsey) Law, 1978, and the ability to explain and administer relevant sections, while

also having the ability to understand tax calculations of other territories (or the ability to obtain this).

3. Demonstrable experience of dealing with business and company cases at senior level, with a working knowledge of UK case law and the ability to interpret it correctly.
4. A good understanding of accountancy principles, book-keeping, business records investigation techniques, investigatory interviewing techniques, business economic principles and how businesses operate.
5. Excellent communication and interpersonal skills, both verbal and written, with the ability to utilise these skills to convey complex tax matters to a range of individuals. These skills would include the ability to explain and justify recommendations and decisions in a clear and courteous manner.
6. The ability to conduct interviews and detailed reviews of cases and be able to make reasoned arguments as appropriate, as well as the ability to record factual information.
7. Ability to respond positively and remain calm when under pressure and to use initiative when dealing with the unexpected.
8. Proven ability to prioritise workloads and to work to deadlines whilst paying attention to detail and the wider implications.
9. Self-motivated with good organisational skills and the capacity to work to a high standard with minimal supervision.
10. Strong customer service skills and the ability to work quickly and accurately under pressure.
11. Ability and willingness to lead staff through change.

DESIRABLE

12. Relevant management qualification (e.g. CMI Level 5).
13. A relevant bookkeeping or accounting qualification.
14. Demonstrable experience of leading staff through change management.

CORE COMPETENCIES

Leadership

- Understand the priorities of the organisation so that plans and activities of own service or function can reflect these.
- Encourage a culture of innovation focused on adding value – give people space to think creatively.

- Analyse and evaluate pros and cons and identify risks in order to make decisions that take account of the wider context, including diversity and sustainability.

Teamwork

- Be visible to staff and stakeholders and regularly undertake activities to engage and build trust with people involved in area of work.
- Seek constructive outcomes in discussions, challenge assumptions and remain willing to compromise when it is beneficial to progress.
- Role model continuous learning and self-development, evaluating own effectiveness and growth and planning next learning steps accordingly.

Accountability

- Weigh up priority and benefits of different actions and activities to consider how to achieve cost effective outcomes.
- Exemplify the values within our customer charter by embodying the promises and promoting a culture focused on ensuring customer needs are met.
- Ensure the service offered thoroughly considers customers needs and that services are delivered in a way that is accessible and provides choice, including new technology where relevant.