

**REVENUE SERVICE****ASSESSOR****EGI OR EGII****JOB DESCRIPTION****JOB SUMMARY:**

The Assessor, will be responsible for a wide variety of activities relating to the assessment, classification and collection of Income Tax and Contributions. They will be responsible for examining classification and liabilities for individuals with investments who pay tax in other jurisdictions, high net worth and non-resident individuals and deal with all associated paperwork, together with the classification and assessing of companies and unincorporated traders.

**RELATIONSHIPS:**

The Assessor, will report to the Assessor Lead, and work within a Team of other Assessors. They will work closely with the Inspectors, Customer Services Officers and Administration Services Officers. They will have 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 ensure compliance with relevant legislation and to identify and escalate contentious cases, or instances of possible avoidance, to the Assessor Lead or Compliance Team for guidance/decision making as appropriate.
- To both make and answer enquiries and (where necessary) carry out interviews in relation to enquiries relating to Income Tax and Contributions legislation, classification and liability, new business, contribution rates and assessments.
- To manage an allocation of cases in order to determine the appropriate classification and liability where the main source of income is from business, investment, distributions and pensions. The allocation may also include non-resident cases.
- To assess and determine the correct classification and liability of self-employed cases, in particular where earnings fall below a certain level, ensuring that fair and equitable tax

and contributions are paid. This may involve scrutinising financial accounts and advising of implications to Benefit entitlement.

- To assess and approve the correct calculation of contribution rates, which includes the processing of information received from customers or which is based on Income Tax assessments, as well as the issuing of automatic and manual assessment letters.
- To issue assessments for contributions for people who have overlapping income from both employment and self-employment during the same period.
- To deal with batch processes affecting quarterly card payers or those who pay by direct debit, in order to ensure contribution records are maintained.
- To produce residency letters, residence certificates, double tax individual forms and manual assessments.
- To provide subject matter expertise into projects, working parties and other change activities, assisting with testing and providing training to colleagues as appropriate.

*Please note that in order to move to the EGII scale, Officers must demonstrate the ability to undertake the full range of duties (to the satisfaction of the Team Leader).*

## **KEY CRITERIA:**

### **ESSENTIAL**

1. 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).
2. Strong 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.
3. 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.
4. Ability to respond positively and remain calm when under pressure and to use initiative when dealing with the unexpected.
5. Proven ability to prioritise workloads and to work to deadlines whilst paying attention to detail and the wider implications.
6. Self-motivated with good organisational skills and the capacity to work to a high standard with minimal supervision.

7. Strong customer service skills and the ability to work quickly and accurately under pressure.

## **CORE COMPETENCIES**

### **Leadership**

- Help colleagues, customers and stakeholders to understand changes and why they have been introduced
- Explain clearly, verbally and in writing, how a decision has been reached
- Provide advice and feedback to support others to make accurate decisions

### **Teamwork**

- Confront and deal promptly with inappropriate language or behaviours, including bullying, harassment or discrimination
- Readily identify opportunities to share knowledge, information and learning and make progress by working with colleagues
- Take responsibility for the quality of own work and seeking opportunities for improvement through continuous learning

### **Accountability**

- Understand that all actions have a cost and choose the most effective way to do something in a resource efficient way
- Ensure that customer expectations are managed and that the information provided to them about what can be done is accurate and relevant
- Remain positive and focused on achieving outcomes despite setbacks