

Pacific Technical Assistance Mechanism 2 (PACTAM2)

Nauru Tax Reform Implementation Adviser

Terms of Reference

PACTAM2 Adviser – Terms of Reference

Adviser Title	Tax Reform Implementation Adviser
PACTAM2 Project / Employer	Ministry of Finance and Sustainable Development, Government of Nauru
Duration	
Location	Government Offices, Yaren District, Republic of Nauru
Adviser Type (LTA or STA)	LTA
Adviser Remuneration Framework (ARF) level	C3
Primary capacity development role	Supplement capacity
Purpose	
<p>PACTAM2 is an Australian Government initiative funded through its official aid agency, the Department of Foreign Affairs and Trade (DFAT), and managed by Scope Global. It places highly skilled Technical Advisers in Partner Government organisations across 12 Pacific Island countries.</p> <p>Background</p> <p>This assignment is aligned with the Government of Australia’s partnership agreement with the Government of Nauru (GoN).</p> <p>In recent years, GoN has embarked on a program of taxation reforms as an initiative under their National Sustainable Development Strategy (2005-2025). TA provided by both the Pacific Financial Technical Assistance Centre (PFTAC) and DFAT has assisted with the introduction of Phase 1 of the taxation reforms. Phase 1 reforms involved the introduction of a Revenue Administration Act and an Employment & Services Tax Act, both of which became effective 1 October 2014. Following on from that, Phase 2 reforms, which involved the introduction of a Business Tax Act were introduced effective 1 July 2016. Further reforms will be needed to progress Nauru’s PACER Plus obligations. Extensive taxpayer education exercises have been undertaken, and a comprehensive registration project has also been conducted. Administrative systems and processes have been put into place and require monitoring and review to ensure they are the most efficient and effective. A Compliance Strategy is also to be developed with compliance initiatives to be undertaken, commensurate with the development of the staff skill base.</p> <p>As a member of the Global Forum, Nauru became a signatory to the Multilateral Convention and the Multilateral Competent Authority Agreement in June 2016. One of the commitments under the Global Forum membership requires participation in the exchange of information for tax purposes (EOI). This is the responsibility of the Nauru Revenue Office. Activities have been undertaken in establishing the framework for EOI and the on-going overseeing of this important function is required.</p> <p>Nauru Revenue Office (NRO)</p> <p>The Secretary for Finance has overall policy and administrative responsibility and reports directly to the Minister for Finance. The Secretary has delegated the operational responsibility and decision making to the Deputy Secretary for Revenue who has overall responsibility for managing the business of the NRO. The Deputy reports to the Secretary.</p> <p>In order to accommodate the recently introduced reforms, the NRO has been re-structured with the creation of a new Taxation Division. New positions were created, a recruitment exercise was undertaken and staff appointed to the positions.</p> <p>The continued commitment of both government and NRO staff has seen the successful ongoing implementation of the new taxation reforms.</p>	

Placement objectives

- Assist the Nauru Revenue Office (NRO) to implement further tax reforms;
- Develop and implement a revised 2018/2019 Compliance Strategy designed to treat identifiable risks to the revenue;
- Implement a dedicated program of capacity building initiatives for all NRO Tax Division staff;
- Review and, as required, upgrade tax processes and procedures designed and implemented for tax filing, payment and assessment of domestic taxes;
- Assist NRO in the implementation of soon to be introduced Revenue Management System;
- Assist NRO in the implementation of new taxation regimes as Nauru progresses towards ratification of PACER Plus;
- Using effective risk management techniques, these key objectives must promote the capacity of taxpayers to comply, ensure effective compliance monitoring and instil community confidence in the tax system and its administration;

Specific activities and key accountabilities

- Completion of a revised Tax Adviser Work Plan referable to key compliance deliverables for 2018/19 ;
- Draft one year revised Compliance Strategy (2018-2019);
- Work collaboratively with GoN to ensure all tax reform measures are delivered in a timely manner;
- Oversee the expansion of Taxpayer Services and Tax Compliance capability within the NRO;
- Ensure that NRO website is reviewed and updated, on a needs basis, and contains current legislation, taxation forms, guides and rulings, contact details etc.
- Implementation of extensive tax technical and procedural training with an emphasis on fundamental accounting, tax audit and compliance techniques;
- Support development and implementation of taxation reforms necessary for Nauru's ratification of PACER Plus;
- Formal training sessions conducted on tax law interpretation and application;
- Administration of a Tax Rulings program, as necessitated, addressing key compliance and tax technical topics;
- Develop, monitor and review tax processes and procedures – lodgements, taxpayer assessments, re-assessments, payment processing and collections of domestic taxes, and management of outstanding debt;
- Other duties as may be directed from time to time by the Secretary for Finance;
- Provide a report to DFAT through Scope Global detailing the work plan approximately 8 weeks after commencing in the position;
- Provide progress and completion reports to DFAT through Scope Global on implementation of the above.

Reporting accountability and working relationships

The position reports to the Deputy Secretary Revenue, Ministry of Finance, Government of Nauru.

Key selection criteria

Qualifications

- Bachelor level degree or post-graduate tertiary qualifications in taxation, accounting, finance, business management or related discipline.

Skills and Experience

- A minimum of 10 years experience in domestic tax administration.
- Demonstrated experience in a developing Inland Revenue department; relevant work experience in a Pacific Island country will be an advantage.
- A strong capacity to implement reform programs that will impact significantly on the performance of a national tax agency.
- High level skills in analysis of complex tax technical issues and interpretation and application of domestic tax laws.
- A strong technical and practical knowledge of the systems, processes and policies used to administer tax laws including:
 - Taxpayer service;
 - Revenue collection and recovery processes;
 - Compliance monitoring and enforcement;
 - Strategies to mitigate tax compliance risks.
- Experience in capacity development and implementation of formal and on-the-job training including the development of relevant procedures and manuals.
- Strong written and oral communication skills, with the ability to effectively communicate with a broad range of stakeholders.
- Intermediate level skills in Microsoft Office applications including Outlook, Word, and Excel.

Personal attributes

- High level analytical skills with the ability to demonstrate sound judgement and negotiate to achieve outcomes.
- Well-developed administrative, organisational and coordination skills.
- A proven track record in, and a commitment to, mentoring and transferring knowledge and skills – particularly in a development context.
- Strong interpersonal and communication skills including the ability to communicate complex issues to a wide range of audiences and a good understanding of cultural sensitivities.
- High level interpersonal, leadership, representation and communication skills.
- Patience and flexibility.
- Ability to live and work in a new cultural setting.
- A preparedness to work with limited resources within a challenging environment

Special conditions

Scope Global recruitment practices operate under equal employment opportunity principles and laws. We encourage all appropriately qualified and experienced people to apply regardless of their sex, age, race, ethnicity, physical ability or beliefs.

We require all Advisers to:

- (a) comply with the terms and conditions of the PACTAM2 Adviser Service Agreement including completing a police check, undergoing a medical examination, and attending a pre-departure briefing.
- (b) comply with DFAT safeguard policies and any other policies specific to their placement.