



GOVERNMENT OF SAINT CHRISTOPHER AND NEVIS INLAND REVENUE DEPARTMENT

JOB DESCRIPTION FOR PUBLIC OFFICERS

Ministry: Ministry of Finance

Department: Inland Revenue Department

Job Title: Senior Tax Inspector 1

Reports to: Assistant Comptroller of Audit Investigations

Job Summary:

Under the supervision of the Assistant Comptroller, the Senior Tax Inspector I will:

- a) Conduct comprehensive field and desk audits of all taxpayers.
- b) Enter assessments and relevant data into the tax management system.
- c) Finalize audit cases and review refund applications.
- d) Analyze and update information within the department's computerized systems.

This role demands exceptional attention to detail, strong analytical skills, and the ability to collaborate effectively within a dynamic team environment. The ideal candidate should be capable of drawing logical conclusions from limited information and successfully completing assignments within tight deadlines.

Qualifications and Experience

- A master's or bachelor's degree in accounting, finance, or business administration from a recognized institution is preferred.

Traits and Competencies

The work requires a basic knowledge of:

- The sources of information, reports and reference material are available to assist in the audit of a variety of (non-complex) taxpayers.

Acts and Regulations

The work requires in-depth knowledge of:

- The Income Tax Act Cap.20.22, the Value Added Tax Act Cap. 18.47 and the Tax Administration & Procedures Act Cap.20.52

- All other laws administered by the IRD, and their regulations, common law, civil code, case law. A general knowledge of a variety of Laws and Regulations affecting the transactions of commercial, industrial and financial organizations to verify compliance in the audit of the financial statements and records and to explain the application of the law to team members, taxpayers and/or their representatives.

Theories and Principles

The work requires a basic knowledge of:

- Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS) are necessary for the auditor to properly interpret the financial results of varying businesses to ensure that taxpayers' and registrants' reported tax liability follows the relevant tax law.
- Generally Accepted Auditing Standards (GAAS) and International Financial Reporting Standards (IFRS) are required to assess the validity of the evidence obtained to effectively verify that transactions recorded have been properly.

Methods, Techniques and Practices

The work requires in-depth knowledge of:

- Accounting methods, techniques and practices to understand business transactions or series of transactions where information may be incomplete.
- Auditing methods, techniques and practices including basic statistical sampling and indirect methods and procedures to verify tax liability.
- Interviewing and presentation techniques.
- Auditing methods, techniques and practices including basic statistical sampling and indirect methods and procedures to verify tax liability.

Skills and Abilities

- Ability to conduct interviews
- Ability to audit financial statements and related supporting records and statements of account
- Ability to prepare and present reports
- Ability to communicate information and ideas clearly, and concisely, both orally and in writing.
- Ability to plan and organize work to ensure achievement of desired results
- Ability to represent IRD in court and present documents and evidence.
- Ability to deal with people in a manner which shows sensitivity, tact, and professionalism

Main Duties

- Identifying significant audit issues, formulating and modifying audit plans and procedures during audits and coordinating audit activities including review of the work of team members, when necessary, to ensure an effective and efficient audit.

- Preparing audit reports and working papers to support (re)assessments and penalties.
- Contributing to the preparation of risk management reports to identify significant erosions of tax base.

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