

Assignment Description

Tax and Revenue Adviser

Employer	Chuuk State Department of Administrative Services (sponsored by FSM Department of Finance and Administration)
Location:	Weno, Chuuk Lagoon, Federated States of Micronesia (FSM)
Background	<p>Like much of Micronesia, FSM has a complex history of colonisation. After administration by the Portuguese, Spanish, German, and Japanese, the United States of America entered into a trusteeship with the UN Security Council in 1947 and became the administering authority of many islands of the North Pacific. In 1979 the four districts of Yap, Chuuk, Pohnpei and Kosrae ratified a new constitution to become the Federated States of Micronesia. Each of the four states has its own constitution, elected legislator and governor. In 1986 FSM signed a Compact of Free Association with the United States marking FSM as an independent nation. The United States retains responsibility for defence and security matters in exchange for the continued right to set up military bases in FSM territory. A renegotiated Compact signed in 2003 provides economic assistance until 2023, some of which will be used to build up a trust fund to replace direct financial assistance in 2024. FSM is heavily dependant on US economic assistance in addition to other external aid.</p> <p>This assignment is aligned with the signed Partnership for Development Agreement between the Government of FSM and Government of Australia. The agreement recognises that FSM faces significant short and long-term fiscal and economic adjustment challenges, both Governments also recognise that continued support is necessary to promote sustainable outcomes for the Tax and Revenue Division of Chuuk State Department of Administrative Services. The Adviser will support the Director of Chuuk State Department of Administrative Services on all tax and revenue matters related to administering the Chuuk State Code. Chuuk State is implementing a range of financial measures to overcome its current debt burden. The resulting restructuring, facilitated between the FSM Government and the State of Chuuk, is designed to orientate the state government to a more sustainable level of operation. The reforms are considerable in scope and require continued support of a professional Tax and Revenue expert. This assignment has been developed to continue the work of two previous PACTAM Tax and Revenue advisers (2009-2012). The FSM National Government is also currently working towards nation wide tax reform, providing the laws are passed in 2012, the Tax and Revenue Adviser will be required to support Chuuk State with the implementation.</p> <p>The National Government currently imposes three taxes through its Customs and Tax Administration (CTA). The first is an import tax on all products brought into the FSM. Imported items will not be released by customs officials until all import taxes have been paid. The second tax is assessed on the "gross revenues" of all "businesses" operating within the FSM. This tax is based on gross receipts and very few deductions are allowed</p>

	<p>in computing the tax. Almost every person or company earning money from activities within the FSM are subject to this tax, unless that person is an employee. The third tax is on wages and salaries. It is the responsibility of every employer doing business within the FSM to withhold this tax from wages and salaries paid to employees working within the FSM. Withholding is based on gross wages and salaries (no deductions). There are also a number of additional taxes collected by the State.</p> <p>The FSM National Government is located in Palikir, Pohnpei. This assignment has been sponsored by the National Department of Finance however this role is based at the Chuuk State Tax and Revenue Office, Weno Island in Chuuk Lagoon. Chuuk State is accessed via plane (approx 1 hr flight from Guam or 1 hr flight from Pohnpei) and is the most densely populated state of FSM (home to just under 50% of the entire FSM population).</p>
Assignment objective(s)	<ul style="list-style-type: none"> • Document taxpayer instructions and forms, legislation changes, and audit procedures to identify delinquent taxpayers, document noncompliance and apply legal remedies against delinquent taxpayers • Improve cooperation between National and State Revenue offices to enhance revenue sharing collections and ease the transition to a new Unified Revenue administration • Assist DAS to build capacity of local tax audit staff by classroom training and taxpayer site visits
Length of assignment:	The assignment will commence from 2012 for a 12 month period. There is possibility of extension depending on need and funding availability.
Reports to:	Secretary, National Department of Finance and Administration Director Chuuk State Department of Administrative Services (day to day)
Duties and responsibilities:	<ul style="list-style-type: none"> • Working with stakeholders, draft, advocate and implement legislative reforms to Chuuk State taxes and excises in order to clarify taxpayer responsibilities, eliminate loopholes and improve compliance • Develop strategies and activities to strengthen links between the state and FSM national tax administration for optimal collection of taxes and problematic enforcement overlaps • Assist with the transition to the new tax administration and tax system envisaged under the proposed national tax reform program (URA) • Assist local management with long-term training and education program for sustainable capacity building of tax office managers and supervisors • Develop documentation to apply legal remedies against delinquent payers • Coordinate and participate in fieldwork audits to reinforce professional standards of conduct and ensure proper accountability over cash and accounts receivable • Liaise with executive and legislative leadership on key issues affecting cash flows, revenue projections and oversight of state and national funds • Carry out other duties as requested by the Director • Provide a report to AusAID through Australian Volunteers International detailing the work plan within 8 weeks of commencing in the position • As requested, provide reports to AusAID through Australian Volunteers International on implementation of the above
Selection Criteria	<p>Qualifications</p> <ul style="list-style-type: none"> • Graduate from an accredited University with a Degree in business administration, taxation administration, public finance management, accounting or related field

	<p>Skills and Experience</p> <ul style="list-style-type: none"> • At least 5 years experience in municipal, state, or federal tax and revenue departments • Supervisory, training and staff development experience • Demonstrated experience in drafting tax compliance procedures, audit plans, tax regulations and examples, and proposed amendments to tax and revenue laws • Experience in transitioning and implementing major new tax laws and organisational change • Ability to get results from a team and building institutional capacity through coaching and mentoring • Previous experience living and working in a developing country (small island states experience is an advantage) <p>Personal attributes</p> <ul style="list-style-type: none"> • Leadership, integrity and versatility • Resilience, patience, tolerance and flexibility • Ability to live and work in a new cultural setting with limited resources and a difficult environment • Ability to cope with cultural isolation
Remuneration:	<ul style="list-style-type: none"> • The employee will receive a local salary of USD 18,000 per annum, paid by the Government of FSM • In addition a supplementary allowance per annum will be provided to the employee by AusAID via Australian Volunteers International • The employee and accompanying dependent, where applicable, will be provided with airfares at the commencement and completion of the placement, plus basic travel insurance and emergency evacuation insurance • An establishment allowance of at least AUD\$7,200* will be provided to assist with pre-departure medical, vaccinations, relocation costs, passport fees and costs of setting up in-country • A return allowance of at least AUD\$2,400* to assist with the return transportation of goods to home and return medical/s <p>*Allowance will vary depending on whether employees are single or accompanied</p>
Accommodation and utilities	<ul style="list-style-type: none"> • The employee will receive an accommodation allowance of USD\$600 per month, provided to the employee by the Government of FSM • Utilities (gas, electricity, water and telephone) are at the expense of the employee
Work hours/days	<ul style="list-style-type: none"> • Official work hours are 40 hours per week – Monday to Friday • Sick leave provision for FSM Government employees is 15 days per annum • Annual leave provision for FSM Government employees is 20 days per annum • In addition FSM observes a number of public holidays
Additional information	<ul style="list-style-type: none"> • Employees and any accompanying dependents will take part in a pre-departure briefing run by Australian Volunteers International in Melbourne • Additional support will be given to the employee by Australian Volunteers International's Melbourne based PACTAM Project coordinator for FSM. Apart from communications via letter, email, telephone and fax, the PACTAM Project coordinator will meet at least once with the employee in country • Confirmation of appointment is subject to: <ul style="list-style-type: none"> ➤ <i>Formal approval from AusAID and the employer;</i> ➤ <i>Procurement of visa and work permits;</i> ➤ <i>A satisfactory medical examination for the applicant and accompanying dependants;</i> ➤ <i>A satisfactory criminal record check by the Australian Federal Police for the applicant and all accompanying adults;</i>

	<ul style="list-style-type: none"> • Professional Indemnity insurance will be discussed at interview.
Background	<ul style="list-style-type: none"> • Australian Volunteers International is an Australian based non-government aid agency primarily involved with the provision of technical assistance to developing countries. • The Government of FSM has asked for assistance in recruiting and supporting the above position through the Pacific Technical Assistance Mechanism (PACTAM). • PACTAM is funded by the Government of Australia through its official Aid Agency, AusAID, and is managed by Australian Volunteers International. • PACTAM places skilled personnel to work with Host Organisations within the Pacific Region to assist in meeting their human resources needs, and to respond to emerging development needs.
Applications	<p>This assignment description contains information AVI has obtained from the employer at this point of time and is subject to change.</p> <p>Applications are preferred via our on-line application form. If you are applying by email, please type the position number in the subject line of your message.</p> <p>In your cover letter, please address the selection criteria outlined in the assignment description. A current curriculum vitae, including the names and contact details of one personal and two professional referees and copies of your formal qualifications should also be attached. Referees will not be contacted without prior consent.</p> <p>Posted applications should be addressed to:- Recruitment Services Australian Volunteers International PO Box 350 Fitzroy VIC 3065 Fax: (03) 9419 0976 E-mail: recruit@australianvolunteers.com</p> <p>Australian Volunteers International is strongly committed to protecting the rights of children. We adhere to laws in Australia and foreign countries regarding child exploitation and support Childwise and ECPAT International.</p>