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Assignment Description

Tax Reform Implementation Manager

Employer	Ministry of Finance, Government of the Republic of Marshall Islands
Location:	Majuro, Republic of Marshall Islands (RMI)
Background	<p>The RMI is a nation of about 60,000 people living on two groups of 29 atolls and five raised coral islands in the Northern Pacific Ocean with a land mass of approximately 181 square kilometres. Similar to several other Pacific island countries, the RMI has a number of major development challenges, due to its small land mass and population, shortage of skilled labour, narrow economic base, fragile natural environment and geographic isolation that results in high transport and communication costs. It is particularly vulnerable to rising sea levels and the impacts of climate change.</p> <p>The RMI has some unique aspects to its economy. Little is produced either for domestic consumption or export. As a result there are few locally originated products while most are imported. Large amounts of financial assistance, resources and contributions come into the Republic from outside sources, mostly from the Compact of Free Association with the U.S Government, the Republic of China, and others including Japan, Australia, New Zealand and the EU</p> <p>RMI is party to discussions on regional trade agreements (Economic Partnership Agreement with the European Union, Pacific Islands Countries Trade Agreement (PICTA) with Pacific Island Nations and Pacific Agreement for Closer Economic Relations (PACER) with Australia and New Zealand. Conclusion of these agreements will see a significant reduction in revenue from import duties in RMI. The combined effect of reduced import revenues and reducing Compact of Free Association funding from the United States of America prompted RMI to review options for alternative sources of domestic revenue. A Tax and Revenue Reform Modernization Commission was established and recommended to Government that import duties be repealed in favour of a broad based consumption tax to be known as the Marshall Islands Consumption Tax. The current gross revenue income tax would be replaced with a net profit income tax for larger businesses and a presumptive tax for smaller businesses. Excise taxes would also be introduced. The Commission recognised that in order to be successful, significant modernisation and strengthening of the current revenue collection agency would also be needed.</p> <p>Government approved modernisation of the fiscal framework based on the recommendations of the Commission and the accompanying institutional strengthening and modernisation of the revenue collection division of the Ministry of Finance. Legislation to affect the changes is being drafted and with an implementation time frame of two years.</p>

Assignment objective(s)	<ul style="list-style-type: none"> • To improve the effectiveness of the administration of government revenues thereby improving RMI's domestic revenue collections • To modernise the RMI fiscal framework to include a net profit income tax, a consumption tax and excise taxes and remove import duties
Length of assignment:	The assignment will commence from 2012 for a 24 month period
Reports to:	<ul style="list-style-type: none"> • Secretary and Assistant Secretary of the Ministry of Finance and the Steering Committee
Duties and responsibilities:	<p>The Tax Reform Implementation Manager will be responsible for:</p> <ul style="list-style-type: none"> • management of the tax and revenue reform project • development of project plans and sub-plans for Steering Committee endorsement • implementation of project plans specifically: <ul style="list-style-type: none"> ➢ institutional strengthening of the Division of Customs, Treasury, Revenue and Tax including automation of the office ➢ introduction of an income tax ➢ introduction of a consumption tax • providing periodic reports to the Minister, Secretary, Assistant Secretary and Steering Committee, reporting against the implementation plans • communicating and liaising with other line Ministries and stakeholders affected by the tax reform project • assisting the Assistant Secretary in engaging and liaising with technical assistance providers, including seeking additional specialist assistance where funding is available • development and delivery of training to support the implementation program • work closely with the Assistant Secretary of Customs, Treasury, Tax and Revenue in collaboration with the Chief of Customs, Chief of Revenue and Taxation, and the National Treasurer • Provide a report to AusAID through Australian Volunteers International detailing the work plan approximately 8 weeks after commencing in the position • Provide annual reports to AusAID through Australian Volunteers International on implementation of the above and participate in annual group evaluation meetings • Carry out other duties as requested by the Secretary and Assistant Secretary of Finance
Selection Criteria	<p>Qualifications</p> <ul style="list-style-type: none"> • Tertiary qualifications in accounting, law or business management <p>Skills and Experience</p> <ul style="list-style-type: none"> • Work experience at a senior level in a tax agency in a developed country • Proven project management skills • Ability to manage and implement change in a tax office of a developing country • Experience in the development and implementation of formal and on-the-job training, including the drafting of relevant procedures and manuals • Ability to interpret revenue related legislation and provide constructive input into RMI's revenue reform agenda • A good understanding of computer systems and the ability to provide input into the computerisation of a tax agency • Ability to provide training in tax audit and verification measures • Ability to provide training in debt collection and enforcement measures • Knowledge of risk management principles and compliance improvement strategies • Ability to develop and implement compliance improvement strategies • Previous experience living and working in a developing country, especially in Small Island Developing States

	<p>Personal attributes</p> <ul style="list-style-type: none"> • Patience, tolerance and flexibility • A high level of interpersonal, leadership, representation and communication skills • Resilience, self reliance and professional maturity, including the ability to maintain a constructive approach to work and interpersonal dealings • A well developed work ethic including commitment to achieving work goals in a timely manner • Commitment to team work, coaching and mentoring • Ability to cope with cultural isolation and a standard of living that may be different • A preparedness to work with limited resources
Remuneration:	<ul style="list-style-type: none"> • A supplementary allowance of AUD 140,000 per annum will be provided to the employee by AusAID via Australian Volunteers International • The employee and accompanying dependents, where applicable, will be provided with airfares at the commencement and completion of the placement, plus basic travel insurance and emergency evacuation insurance • An additional allowance of AUD 7,800 per annum for each accompanying dependent child (up to a maximum of 2 children) • 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 assessment/s will also be provided • Assignment support allowance of AUD 5000. (Subject to approval granted in country) <p>*Allowance will vary depending on whether employees are single or accompanied</p>
Accommodation and utilities	<ul style="list-style-type: none"> • The RMI Government will contribute USD 750 for housing per month which will be paid directly to the vendor • 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 8.00am – 5.00pm Monday to Friday • Sick leave provision for RMI Government employees is 12 days per annum • Annual leave provision for RMI PACTAM employees is 20 days per annum • In addition RMI 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 RMI. 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>

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 RMI 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>